This entails much hardship on helpless widows and it is therefore requested that all such may be exempted from the tax as was previously the case.

At present, the house-tax is based on the value of the house. Instead of this, it is requested that it may be assessed with reference to the total area of the roads and conservancy lanes round each house. The present system of taxation is more of the nature of an income-tax than of a house-tax.

Note.—The members said that they would withdraw the subject as they were not in favour of a license or income-tax being substituted for the mohatarfa as the only possible means of doing away with the inequalities of the existing mohatarfa taxation.

SUBJECT No. 91.

Remission on bagayet lands.

Messrs. H. V. Bhima Rao, Malur Taluk; B. Muninarayana Chetty, Butchiah Chetty and Mir Hassan Ali Saheb, Kolar Municipality.

Note.—The subject was withdrawn when it was explained to the members that Government Order No. R. 12971-9—Agri. 22-05-45, dated 16th April 1906 had been passed in which it was laid down that lands classed as bagayet but in which paddy was always grown were also entitled to the benefit of any remissions ordered on account of scarcity.

SUBJECT No. 92.

Reduction of demand notice fees.

Messrs. (1) B. Kesava Iyengar, Belur Taluk and (2) Y. Krishnappa, Sagar Taluk,

Summary of discussion.—(1) At present the notice fee on land revenue demands of Rs. 5 and under is 4 annas and 8 annas if the amount exceeds Rs. 5. These rates may be changed into 4 annas if the demand is Rs. 10 or less and to 8 annas for over Rs. 10.

(2) The fee which was originally 4 annas has now been raised to 8 annas. As no process servers have been entertained in the Shimoga district, the fee may be reduced to what it originally was.

(3) Mr. Ramanuja Iyengar,

(3) If a person makes default of even a small portion of the kandayam, the notice fee is levied on the full demand.

and (4) Mr. Hucheere Gowda, Gubbi Taluk.

(4) The fee need not be reduced, but power may be given to the Amildar to remit it in deserving cases.

Reply of Government.—The fee cannot be reduced. The question of giving power to the Amildar to remit the fee will be considered.

SUBJECT No. 93.

Levy of notice fees and interest in Inam villages also.

Mr. Bhimasena Rao, Chitaldrug Municipality.

Summary of discussion.—Just as Government recover notice fees and interest on arrears of kandayam due to them from revenue defaulters, the holders of Jodi and Inam villages may be empowered to levy these two items in respect of arrears of kandayam due to them.

Reply of Government.—Under Section 97 of the Land Revenue Code, application for the recovery of rent by coercive process should be made within the revenue year or within the year of the tenancy in which the rent or land revenue becomes payable, and in all ordinary cases the amount is recovered before any interest can become due.